IN THE UNITED STATES DISTRICT COURT FOR THE MIDDLE DISTRICT OF NORTH CAROLINA

FRANKLIN L. ESAU, JR.,

Plaintiff,

v.

1:02CV00147

HELEN VICTOR, Internal Revenue

Service, Memphis Customer

Service Center,

BETSY KINTER, Department of the

Treasury,

Defendants.

ORDER AND JUDGMENT

OSTEEN, District Judge

For the reasons stated in the memorandum opinion issued this same day,

IT IS ORDERED AND ADJUDGED that all claims against Defendants Betsy Kinter and Helen Victor are dismissed.

IT IS FURTHER ORDERED AND ADJUDGED that the United States be added as a defendant.

IT IS FURTHER ORDERED AND ADJUDGED that the United States'
Motion to Dismiss [5] is granted and this action is dismissed
with prejudice.

This the 21 day of March 2003.

United States District Judge